

2009 BOARD MTG DATES:

4/5/2009	7/13/2009
2/9/2009	8/20-21/2009 Annual Meeting
3/16/2009	9/14/2009
5/4/2009	10/5/2009
6/8/2009	11/16/2009
	12/7/2009

ARIZONA STATE BOARD OF ACCOUNTANCY

100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007

Phone: (602) 364-0804 Fax: (602) 364-0903

www.azaccountancy.gov

March 16, 2009 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the February 9, 2009 Board Meeting
- b. Approval of the Executive Session Minutes from the February 9, 2009 Board Meeting

4. Declaration of Conflicts of Interest

5. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:

a. Recommended for Registration of PC's & LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. §§ 32-734 & 32-735):

Tracy Rish CPA PLLC

Partner: Tracy Rish 13705-E

John A. Leos CPA PLC

Partner: John A. Leos 7388-E

DS Accounting SVCS LLC

Partner: Donna Smith 13745-E

Caliber Accounting Services LLC

Partner: Judith MacCardle 13861-E

Brown Company PC

Partner: Leonard E Brown 13717-R

Darren Roberts CPA PLLC

Partner: Thomas Darren Roberts 12837-E

MHK Accounting PLLC

Partners: Robert L. Maurer 12150-E

Michael R. Taylor 12928-E

JSR & Company PLLC

Partners: Lisa G. Johnston 12261-E

G. Douglas Swinford 12788-R

RSBC & A LLC

Partner: Rachelle S. Barrington 13353-E

Pepper Financial Services LLC

Partner: E. Todd Pepper 13197-E

John Nardi CPA LLC

Partner: John Nardi 12220-E

Alyx Cohan PC

Partner: Alyx Cohan 15230-E

Suzette L. Prante CPA PLLC

Partner: Suzette L. Prante 14612-E

b. Recommended for Registration of a Sole Practitioner for the following Applicant:

The Tax Place

Partner: Jessica May Moore 15272-R

On-Call Controller

Partner: Barbara L. Starley 3909-E

Metzger Tax Service

Partner: John O. Metzger 15271-R

c. Recommended for Firm Name Change:

McGlade CPA PLC

East Valley Accounting PLLC 2969-L

Partner: Sherry McGlade 12797-E

Healthcare Consulting & Accounting PLLC

Healthcare Accounting PLLC 2957-L

Partner: Thomas P. Friezen 14259-R

d. Request for Firm Cancellation – Do not wish to renew:

Steven M. Scheiner CPA PC 997-C

Partner: Steven M. Scheiner 1035-E

Nancy M. Hilsabeck CPA PC 993-C

Partner: Nancy M. Hilsabeck 2617-E

AGENDA DETAIL

March 16, 2009

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- | | |
|---|--|
| Tracy J. Pence CPA PC 1189-C
Partner: Tracy J. Pence 12038-E
Pepper CPA LLC 2511-L
Partner: G. Lee Pepper 9962-E | Catherine M. Dyer, CPA PLLC 2529-L
Partner: Catherine M. Dyer 11319-E |
|---|--|
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
- | | |
|---|---|
| Christine Ann Alan 7673-E
Marla Kay Ringling 6285-E
Stuart S. Hart 14739-R
Lorie M. Casbon 3266-E
Karla Ann Zimmerman 5844-R
Karen D. Moore 7300-E | Dennis J. Hoogeveen 14569-R
Troy S. Gilreath 14629-R
Maureen A. Reid 6632-R
Ike Braden 14590-E
Patricia E. O'Loughlin 11232-E |
|---|---|
- f. Recommended for Reissuance of Certificate because of Name Change:
- Lori J. Zuidema (Fenstermaker) 14640-R
Kathleen M. Canter (Luker) 10941-R
Tammy Sue Thibodeau (Libhart) 7046-E
Rebecca L. Brown (Choate) 12892-E
Ann Mildred Campbell (M. Rainer) 14477-E
Leslie Cox (Cox Schreiner) 9381-E
Sandra L. Waggoner (Hieb) 13407-E
Kristina Morgan Wenger (Morgan) 10922-E
Mary Lynn Volm (L. Thiesing) 6616-E
- g. Recommended for Reactivation of Certificate from Inactive Status – A.R.S. 32-730(E):
- | | |
|--------------------------|------------------------|
| Susan R. Bernard 11759-R | Jill S. Ciferno 9380-E |
|--------------------------|------------------------|
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|------------------------|-----------------------|
| Kimberly S. Barrash | Jerome W. Bruggeman |
| Michael R. Cole | Eugenio Ruger Fontes |
| Melanie H. Fridleifson | Joan M. Gosney |
| Jason P. Hadavi | Michael Haugen |
| William A. Kamp | Charles Jerz |
| Lindsey M. Makar | Elizabeth L. Makela |
| Peter J. Martinez | Andrew Omer |
| Jeffery W. Patterson | Marc Preston Taylor |
| Jessica R. Pennington | Christopher T. Todaro |
| Kimberly A. Stenseth | |
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
- Hal B. Gensler – Minnesota

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|-------------------------------|---------------------------------|
| Daniel I. Altschul – Illinois | Matthew Carder – Virginia |
| Gary L. Cavender – Nevada | Michael S. Clinton – Illinois |
| Kelly Farmer – Washington | George A. Harmer – Washington |
| Donald S. Haugen – Iowa | Teresa V. Jankovic - New Jersey |
| Richard F. Kalenka – Iowa | Truong Lieu – California |
| Neil C. Moffett – Utah | Gwen M. Sarko – Ohio |
- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
- | | |
|-----------------------------|-----------------------------|
| Steve Coatney – Illinois | Kyle S. Erickson – Illinois |
| Dino P. Matri II - Michigan | |
- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- | | |
|--------------------------|-------------------------|
| Thomas Michael Alvarez | Nicholas Brian Anderson |
| Andreas Barré | Rene Roberto Blanco |
| Amir Bolic | Christine Ann Burch |
| M. Chelsea Cabanillas | Kelly Jeanne Cady |
| Patrick Francis Campion | Richard Brian Carlisle |
| I-Kuan Cheng | Han-Chang Chiu |
| Sean Buel Coles | Dumitru Cristea |
| Lakisha Tamika Davis | Sean Walter Egan |
| Aiessa Dawn Fullen | Austin James Griffith |
| Stacy Lee Hagen | Brandon Robert Harbeke |
| Joseph Elliott Heath | Jennifer Anne Hoffman |
| Joshua Aaron Hudgens | Mikala Marie Jansen |
| Henry Wilson Jenkins | Mark Scott Krysiak |
| May Kyaw | Ilce Y. Larrazolo |
| Brian Stewart Lee | Karen Leuppe |
| Eveline Maeta Little | Frederick T. Mantsch |
| Alexander William Manuel | Gilford Mberi |
| James Martin Mellstrom | Kevin A. Mirgeler |
| Christopher Peter Morgan | Marie Catherine Morocco |

John J. Nunes	Jacquelyn Rae Orr
David Paul	Michael Joseph Payne
Ethan Alexander Poulsen	Therese Marie Rasoumoff
Justin David Read	Patricia A. Rinaldi
Andra Mara Rubenis	Jenna Ann Sanstead
Elizabeth Ann Seese	Kevin Anthony Siko
Matthew D. Smith	Carla Alejandra Tagliarini
Nicholas Mitchell Thomas	Kelly Ann Williams
LaWanna Meandra Willis	Paula Renae Winemiller
Jooyoung Yun	Huihui Zhang

- m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Adams, Richard L., CPA 5582-S	Bitner & Collings PLLC 2659-P
Butler Jones & Hansen PC CPA's 2017-C	Seby & Associates Ltd 329-C
Dennis Schmich & Co Ltd 102-C	Frazier, Thomas K CPA PC 2153-C
Kaplan CPA PC 635-C	Henges & Befort Ltd 169-C
Khalsa McBrearty Accountancy LLP 2189-B	Robert Martin CPA Ltd 2046-C
Cleveland Estes Avellone PLLC 2797-L	Walker & Armstrong LLP 375-B
Evers Robinson Ltd 843-C	Reece, Mark, CPA 5904-S
Lumbard & Associates PLLC 2499-L	Kilpatrick Luster & Co CPA PLLC 987-L
Schouten Klein & Sullivan PC 320-C	Urke & Stoller LLP 763-C
Warfield & Company 857-C	Gaffin, Theodore F CPA 4458-S
Culbert, Nowicki & Associates PC 94-C	Opstad, Laura L CPA PC 2217-C

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Fee Increase
- c. Agency Operations

7. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Communication regarding future Board member vacancies.

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 8 – 16 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

8. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: 2007.060; 2007.098; 2007.117; 2008.086; 2009.002; 2009.004, 2009.008, 2009.010, 2009.012, and 2009.030 Danny Wise; 2009.017; 2009.043; 2009.048; 2009.049; 2009.050; 2009.051; 2009.056; 2009.059; Daniel Klecka; Richard A. Ruller and Sigma Accounting PLLC.

9. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2009.006 – *Gary W. Fleming conflicted*
The Tax Practice Committee recommended that the Board close the file.
- b. File No. 2009.034
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2009.039
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2009.040
The Accounting and Auditing Standards Committee recommended that the Board close the file.

10. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2009.002
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).
- b. File No. 2009.032
The Accounting and Auditing Standards Committee recommended that the Board close the file.

11. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2009.048
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

- b. File No. 2009.049
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
 - c. File No. 2009.050
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
 - d. File No. 2009.059
The Peer Review Committee recommended that the Board open an investigation file and assign the file to the Accounting and Auditing Standards Committee.
- 12. Board to Review Response to Offered Decision and Order (By Consent)**
a. File No. 2007.060
- 13. Board to Review Response to the Administrative Letter of Concern**
a. File No. 2008.067
- 14. Initial Analysis**
a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- 15. Notice of Unlawful Use of the CPA Designation**
Board to review response to notice that was received in the following matters:
a. File No. 2009.043
b. File No. 2009.051
c. File No. 2009.056
- 16. Review Complaint Aging Report**

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 17 and 18 pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; legal advice and/or settlement discussion.

- 17. Legal Action on Executive Session Items**
Board may take legal action on the items considered in Executive Session.
- 18. Items for Board Review, Discussion and Legal Action**
a. Board to Review Compliance with A.R.S. § 32-741(A)(9) and (15) and A.A.C. R4-1-455.03(F)
Board to determine status of compliance with Order and may take action if found to be non-compliant.
i. File No. 2007.098, Ulrich, Steven
ii. File No. 2007.117, Conrad, Phyllis

- b. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)
Board to determine status of compliance with Orders and may take action if found to be non-compliant.
 - i. File Nos. 2009.004, 2009.008, 2009.010, 2009.012, and 2009.030; Wise, Danny
- c. Advisory Committees Membership Update and possible Board action
- d. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Michelle Mallory
Erika Anne Peet
Cathy Poore
Paul Tomasik
- e. Application for Certification by Reciprocity/Substantial Equivalency, Deferral/Denial by Certification Committee - A.R.S. § 32-726
Ryan S. Reiff – Colorado
Richard A. Ruller – Colorado
Flint Richardson – Nevada
- f. Request for Reinstatement
Sean K. O'Brien 5470-E
Leslie S. Striedel 7457-E
- g. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Nan Marvin 2670-E
Julie L. Wagner 10332-R
Larry S. Rindner 10930-E
Joel M. Zolondek 1589-E
William H. Cooper 1927-E
Janet L. Epley 3451-E
- h. Request for Inactive Status – A.R.S. § 32-730
Stacy Robinson Ehlers 4991-E
- i. Failure to respond – A.R.S. § 32-741 (A)(9) & (15)
Jason B. Walton 10423-E
Michael David Linn 7165-E
- j. Failure to Comply with A.A.C. R4-1-454
Sigma Accounting, PLLC 2812-L

k. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. Request for Nominations – 2009 NASBA Awards

19. Summary of Current Events

20. Discussion of Items to be placed on future meeting agenda

21. Adjournment